

DIRECT TAX UPON INCOMES IS RATIFIED BY 38 STATES

Leaders in Congress Predict That Law Will Be
Introduced As Soon As Extra Session Opens
—History of Protracted Struggle.

Washington, Feb. 6.—Direct taxes upon the incomes of citizens of the United States, whether derived from the capital or from the conduct of business, were made possible today by the ratification of the bill amending the federal constitution. Delaware, Wyoming and New Mexico, endorsing the income tax amendment through their respective legislatures, completed a list of 38 States that have approved it, two more than the three-fourths necessary for its final adoption.

Leaders in Congress predicted tonight that through this authorization the law, which will be introduced to levy the tax upon American incomes, will be introduced as soon as the extra session opens. It is believed it will exempt all incomes below \$200 or \$300, and will provide a tax of one per cent upon the majority of personal incomes that do not run to an excessive figure.

Informal notice of the final adoption of the new amendment was given to the Senate by Senator Brown of Nebraska, who introduced the resolution in 1909 upon which the proposed income tax was submitted to the States. The drafting of the bill to put the new law into effect is expected, will fall to the House of Representatives.

As soon as the error was discovered an attempt was made to correct it by an amendment of the resolution, but the proper form, which action, however, has raised an issue that must be passed upon by the Legislature. It is recalled that Secretary of State Seward in 1888, practically referred to Congress the question as to whether the fourteenth amendment had been properly ratified by the Senate because of some such irregularity.

It is probable that Secretary Knox will not introduce the ratification of the 16th amendment until the receipt of certificates from some of the States which have not yet acted upon the amendment but are reasonably certain to do so favorably. In this connection it probably will be after the fourth of March when the President's notice can announce the adoption of the income tax amendment.

SIMILAR TO TAX AMENDMENT.
The provision authorizing an income tax as now made a part of the "16th amendment" will be known as the "16th amendment" and reads as follows:

"Article XVI.—The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the States, and without regard to any census or enumeration."

The change in the fundamental law of the United States is now made in the American Constitution. The first time Congress is given specific authority by a provision of the federal constitution to levy an income tax. All previous efforts to enact a law of this kind have been without the explicit authority of a constitutional provision. The change also marks a new development of the economic and fiscal system of the United States, permitting revenue to be raised from a source similar to the States, as in France, in Great Britain, Austria, Switzerland, Spain and various other countries.

Probably the most important aspect of an income tax, as now authorized in the constitution, is that it adds a new source of revenue for the Government. At present the two principal sources of Government revenue are customs duties levied on imports and exports, and internal revenue taxes on tobacco, liquor, sugar, and other commodities. Under the income tax, however, a new and important source of revenue is provided for the Government, and this will in turn reduce the amounts required from the other sources of revenue, especially the customs duties.

Up to date the State department has received notice of approval by the Legislatures of only six States, West Virginia, Delaware, Wyoming and New Mexico, not having reported on their action. The amendment is being introduced in the House by Representative Woodrow Wilson, and will be introduced in the Senate by Senator Brown of Nebraska.

MOST MOVE WITH CAUTION.
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FIRST STEP TAKEN IN 1909.
Before the amendment formally becomes a part of the constitution today's action of the Legislature must be transmitted to the Secretary of State at Washington and promulgation of the ratification made.

The first official step toward amending the constitution was taken by the Senate on July 7, 1909. Its unanimous vote that day adopted a resolution, submitting this amendment to the Legislatures of the respective States. Only a few days later, on July 12, the House passed the resolution by a vote of 317 to 16.

The movement took form during the debate on the Amendments to the Payne-Albright tariff bill, incorporating an income tax and inheritance tax measures were then passed. Finally, President Taft sent a message to Congress urging the passage of a tax upon "the doing of business by corporations, measured not by their incomes, and the gift tax upon the States of an income tax amendment to the constitution."

Senator Brown of Nebraska, father of the amendment, finally adopted. As introduced and sent to the finance committee, Congress was given power to lay direct taxes on incomes without apportionment. When the amendment was reported out of committee by Senator Aldrich, it was "amended" to read: "The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the States, and without regard to any census or enumeration."

The States were now in ratifying the amendment. Alabama had the honor of being the first and only State to approve the change during 1901. Within less than a month from the date of action by Congress, the Alabama Legislature had voted unanimously in favor of the amendment.

In 1902 Georgia, Illinois, Kentucky, Maryland, Mississippi, Oklahoma, South Carolina and Texas voted to ratify the amendment. In 1903, Arkansas, California, Colorado, Idaho, Indiana, Iowa, Kansas, Maine, Michigan, Missouri, Montana, Nebraska, Nevada, New York, North Carolina, North Dakota, Ohio, Oregon, Pennsylvania, South Dakota, Washington and Wisconsin gave their approval. In 1904, Louisiana and Minnesota voted for ratification. These thirty-four States had acted affirmatively on the proposed amendment, New Hampshire, Rhode Island and Utah by this time had rejected the amendment.

A notable incident occurred in Arkansas during the consideration of the amendment. Both houses of the Legislature passed a resolution of approval, but Governor Bland vetoed it. This veto, at once raised a new constitutional question. Representative Robinson of Arkansas made a speech in the House at Washington, in which he challenged the right of a governor to pass upon the measure. It was said to be the first time a governor had attempted to veto ratification, although it had been customary

for governors to add their approval. The State department has included Arkansas in the list of States ratifying the amendment.

BITTER CONTEST IN NEW YORK.
One of the most bitter contests over ratification took place in New York State. Governor Hughes, a member of the Supreme Court of the United States, sent a message to the Legislature in opposition to the measure. He expressed himself in favor of giving Congress power to enact an income tax, but declared the amendment submitted gave the federal government the power to strike a fatal blow at State credit and State independence by taxing the income from State bonds and municipal bonds. Six prominent lawyers of New York led by Joseph H. Choate, former ambassador to England, supported the attack by a ringing memorial, denouncing the amendment as having been rushed through the Senate and House "almost without debate" and as giving Congress power to hinder, "if not prevent the proper performance of the various functions of the States" by a tax on bonds and municipal bonds. They pointed to the fact that New York State bonds and the \$50,000,000 New York City bonds, as being within the power of Congress to tax. If the amendment were adopted, Senator Root took an active part in favor of the amendment which was finally approved in a resolution in the form of a bill, but only after a similar bill was defeated in the first attempt to approve the amendment.

Legislation must now be enacted by Congress before the amendment can be collected, the present amendment merely giving Congress the power to lay such a tax. Only the most general kind of estimates are being introduced in its place. The Government may receive under such a tax, as all will depend upon the rates to be fixed by Congress. In 1909, under the "War Income Tax" measure, \$72,000,000 was collected. The income tax law of 1909 was estimated to raise \$30,000,000 annually. Just preceding the passage of the amendment resolution by Congress in 1909, Senator Bailey had introduced an income tax bill, estimated to yield probably \$50,000,000, proposed under the Payne-Albright tariff act. Senator Hughes has introduced a measure estimated to yield \$100,000,000. The Corporation Tax measure has yielded in the neighborhood of \$100,000,000 a year.

AMOUNT DEPENDS ON STYLE.
The amount of the tax will depend largely upon the style of income tax to be levied. The 1909 law provided for a flat tax of one per cent on incomes over \$200. The bill which will be introduced by the House will provide for a graduated tax on incomes over \$200, the highest tax being 10 per cent on incomes over \$100,000. Massachusetts, Oklahoma, South Carolina, North Carolina and Virginia also have passed income tax laws, but none of them have been in effect for a year.

Attention ever income taxes has been paid in the United States during the war. The 1909 law provided for a flat tax of one per cent on incomes over \$200. The bill which will be introduced by the House will provide for a graduated tax on incomes over \$200, the highest tax being 10 per cent on incomes over \$100,000. Massachusetts, Oklahoma, South Carolina, North Carolina and Virginia also have passed income tax laws, but none of them have been in effect for a year.

During consideration of the tariff in 1909, the income tax question again arose. President Cleveland suggested an income tax on the income of corporations. Representative McMahon of Tennessee introduced the measure, but it was not passed. The amendment to the constitution was then introduced by the Wilson tariff bill. The author of the measure declared that under the customs tariff the taxes had been placed on what men need, while under the income tax it would be placed more on what men have and less on what they need.

In the Senate, Senator Hill of New York became the foremost leader of the opposition to the bill. He maintained that income taxes were not necessary, and that the Government should rely on the tariff and other sources of revenue. He also pointed out that the income tax would be a burden on the poor, and that it would be a violation of the principle of equality before the law.

Friends of the tax were at once divided into two groups. One advocated passing another income tax law designed to overcome the objection of the Supreme Court, and the other wanted to amend the constitution. Various projects were put forward from time to time, but it was not until the passage of the tariff bill that the income tax question was finally settled.

ROSENBERG TESTIFIES.
Explains Purchase from Car Burgh of Box of Rubbers.
Harry Rosenberg occupied the witness stand in county court Tuesday in the case of the State vs. Louis Albert, charged with receiving stolen property. He is claimed by the State that Albert once bought some dress goods from George H. Hooper at Rosenberg's store in the presence of Rosenberg.

Rosenberg denied that any such transaction ever took place in his store. He explained the purchase of a box of rubbers which he is said to have bought from Hooper. Rosenberg testified that Hooper appeared at his store one day and offered for sale some shoes of the description mentioned. Hooper then unknown to Mr. Rosenberg said the shoes belonged to his brother in Philadelphia. Rosenberg testified he was rather favorably impressed with the man's appearance, saw nothing suspicious about the circumstances and believed the story. He bought the shoes for \$2.50, giving a \$5.00 check to the man. The first came in and the balance in cash the next day. The stranger gave a receipt to the witness, signing his name as G. H. Harvey. Some time later he came in the store and bought some shoes. Rosenberg said he did not know who the man was until he identified him as Hooper in the city court room.

Charles Beauchamp, formerly a clerk in the Rosenberg store, but now employed at the World in Motion, testified to hearing the first part of the transaction over the phone. Hooper, as related by Rosenberg, it took place in the front part of the store in the presence of the clerks. He testified he never saw any transactions in the store over the sale of dress goods in which Albert was interested.

FOUNTAIN PENS AT FREE PRESS.
For governors to add their approval. The State department has included Arkansas in the list of States ratifying the amendment.

BOARD HAS TALK FEST.
Aldermen Spend Much Time Doing Little Business.
Much routine business came before the regular meeting Monday of the board of aldermen and a considerable amount of talk was expended before matters were disposed of. In the absence of City Clerk St. C. Grandy, who is confined to the home by illness, Alderman Hawkins was elected clerk.

The five commissioners submitted a report in which they recommended that an automobile be purchased for the chief of the department. This brought up a discussion as to whether an automobile should be purchased for the chief of police. Alderman Leonard called attention to the fact that when a man was injured at the corner of North Winslow and North Street recently it was necessary for those who called the ambulance to explain why he was going to pay for it before the man could be taken to the hospital.

Chief Nile was called in to explain the need in his department for an automobile. He said he had figured out that an automobile could be operated for about 17 cents for 14 miles and that it now costs about 15 cents to keep the horse which he drives to work. This horse, he said, will soon have to be replaced with a younger animal. Alderman Barnes said he thought the question of whether the automobile should be purchased or whether it should be hired should be carefully considered. There was much talk about the need for automobiles in both departments and the matter was referred to the finance committee to investigate and report.

City Attorney Hutton reported to the board that he had been visited by a delegation of business men who wanted the land ordinance as recently revised. They wanted the time limit upon assessments to be changed from 12 months to 18 months. The board decided to keep the ordinance as it is, but to allow the business men to appeal the assessment if they do not wish to be assessed to carry a trunk and a passenger both for 12 cents. There are several other minor matters that they said to have discussed and the matter was referred to the city attorney who will draw up a tentative revision of the ordinance to be passed and submit it to the board. It was the opinion of the board that the business men should be given an opportunity to make some money by keeping their horses well fed and their carriages in better shape.

A petition for a building upon Church Street similar to the one in City Hall was received with the names of nearly every business man on the street attached. This was referred to the finance committee to investigate and report. The board also received a petition from the ladies of the Episcopal Church for a building upon Church Street similar to the one in City Hall. This was also referred to the finance committee to investigate and report.

MINISTERS MEET.
Two Papers on Christianity Followed by Lengthy Discussion.
Christianity in the Far East was the subject of a discussion Monday afternoon at the meeting of the Wisconsin Association of Congregational Ministers. Their meeting in the Van Ness Hotel. The Rev. Harvey Gulick of Chicago, read a paper upon "Christianity in the Far East," especially in China and a review by the Rev. Dr. C. B. Rogers of Dr. Paul Reusch's book, "Political and Intellectual Currents in the Far East," led to interesting discussion of some length on several of those points.

Mr. Gulick's paper dealt chiefly with the adaptability of Christianity as a possible world religion. Dr. Rogers' review was a careful study of the book considered. His paper and the discussion following it brought out the attitude of the oriental mind toward Christianity, and especially in comparison with Buddhism. A sharp criticism of Christianity was made in the story of a Hindu convert who was shocked by what he saw later in London that his mind and life were practically ruined by disillusionment as to the difference between the teachings and the practice of the religion.

The Rev. R. C. Plagge presided, and the Rev. W. W. Smith of Rochester was a retiring vice president. The Rev. Charles Wattle of Richmond was admitted to membership in the association.

REMARKS REPORT FOR JANUARY.
The report has been made investigations in Shelburne, Shelburne Falls, Williston, Jonesville, Malheur Bay, Colchester, Portland, South Burlington, Williston, Williston Falls, and Essex Junction. Three horses were sent to the rendering plant, leaving one deposited with the owner. Small animals destroyed. 13, most of them sick. Two horses sent off to the open field to stable, two half off to rest. Stock cars examined on both roads, and found to be properly loaded. Cab horses at station are daily loaded. Horses reported as suffering at Malheur Bay were sent in a warm shed. Those which the agent sought at Jonesville had been disposed of to packers. St. Paul, Minn., that never saw him came into this region have the horses and the most stock throughout the county given such evidence of proper care and feeding as this present winter.

The net proceeds of the concert at Christmas time amounted to \$4.

ANOTHER VERMONT BOY MAKES GOOD.
The many friends of M. S. Atwood, in this city, will be gratified to learn of his recent appointment to the position of official court reporter of the third judicial district of Colorado at a salary of \$2000 per annum.

Mr. Atwood was born in Middlebury and attended the Vermont Business College in this city. On leaving school he accepted a position as stenographer with the Vermont Railway Company at Burlington, where he remained for a period of about three years, when he resigned his position and went to Denver, Col., later accepting a position with a large law firm in Trinidad, Col., which position he has held to the time of receiving his appointment.

PRETTY HOME WEDDING.
Miss Elizabeth E. McBride Wedded to Charles M. Henderson.
There was a pretty home wedding at the home of Mr. and Mrs. George L. McBride, 14 North Willard Street, Monday afternoon at 2:30 o'clock, when their youngest daughter, Miss Elizabeth McBride, and Charles M. Henderson, son of Mr. and Mrs. R. C. Flagg, performed the ceremony.

The bride wore a gown of white chiffon, with a train of white tulle. She carried a bouquet of white flowers. The groom wore a suit of dark cloth, with a white shirt and a white tie. The ceremony was performed by the Rev. R. C. Flagg, pastor of the First Baptist Church.

The wedding was a quiet affair, with only a few friends present. The reception was held at the home of the bride's parents, where a light refreshment was served. The bride and groom will reside at 14 North Willard Street.

TWO WEDDINGS.
One Solemnized at Cathedral, the Other at St. Joseph's.
The wedding of Miss Bridget Frances Walsh and Simon H. Bullock was quietly solemnized Monday morning at 7:30 o'clock at St. Mary's Cathedral. The Rev. Joseph J. Gilley performed the ceremony. Only relatives were present. Bride and groom will reside at 14 North Willard Street.

The wedding of Miss Mary E. Walsh and Simon H. Bullock was also solemnized Monday morning at 7:30 o'clock at St. Mary's Cathedral. The Rev. Joseph J. Gilley performed the ceremony. Only relatives were present. Bride and groom will reside at 14 North Willard Street.

RECENT DEATH.
Colonel Sergeant William Hagan.
William Hagan died at his home in St. Armand East, Quebec, January 14. Mr. Hagan was born in 1852 and enlisted at St. Albans in 1861 in the 5th Vermont as a corporal. He was in the color guard and was later promoted to color sergeant. He married in 1888 Miss Emily A. Rogers of St. Armand, Que., who with one daughter survives him. Since 1870 he has lived on his farm at St. Armand East.

He was at his death, and had been for several years, commander of March Post, No. 1, A. L. Franklin, Vt. His death is mourned by a host of friends, neighbors and comrades, but his life and personality will be kept in honorable and loving memory.

Comrade Hagan received shortly before his death a letter of personal remembrance and appreciation from his old comrades, and well as the age of 60. As a comrade Hagan's Military service, a silent, but more eloquent than words of testimony by tongue or pen, stands in the State House at Montpelier, the old battle flag of the 5th, "faded by bullets and torn by shell." Let us remember the brave and faithful soldier and good man whose name needs no staff of years ago. Comrade Hagan may we find his memory as a full for each of us, and may the final muster roll be a long one.

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Our customers say this is a good place to trade. You will find here most everything to make home comfortable and beautiful. We buy what we know to be right in quality and price.

Our stock is not the cheapest we could get together, but the lowest priced for good quality. Our profits are small and our policy is to make everything right with our customers.

We won't let you stay dissatisfied with anything you buy here.

Our New Good-as-Life-Insurance Credit Plan

is going to be a boon to those who wish to furnish a home and lack the ready money. By this plan you can purchase what you wish for the home and pay in easy weekly installments. Should the one responsible for the account die, we will deliver to the family a receipt in full for the uncancelled part of the contract.

We're trying to make the furnishing of homes easy for everybody and we believe the no-strings-attached plan we've just told you about will do it.

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most of you are thinking of new furniture, carpets and draperies for spring, and we're very sure that these new arrivals will interest you.

Solid Mahogany—From the Workshop of Berkey & Gay

Grand Rapids's best Furniture makers—reproductions in Sheraton, Hepplewhite, Colonial and many others.

Furniture for parlor, living room, library and dining room, together with beautiful sleeping room equipments that we know are just the departure from the commonplace so many of you like to find. Prices are not extremely high either, considering the magnificence of the showing—some of these Solid Mahogany pieces can be bought as low as \$15.00 or \$20.00, others up from that to a thousand dollars or more (the very expensive pieces we show from steel engravings only)—we do not confine ourselves exclusively to this pretty mahogany, but show an enormous line of the more ordinary woods, such as golden oak, quartered oak, circassian walnut, birdseye maple, white enamel, etc.

You'll enjoy looking at this new spring showing and we'll certainly enjoy showing you through this big home-furnishing store—showing you how and where we differ from the ordinary.

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